GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Section 9 (1) of the Act-Notifying the State Tax Rates for goods –Amendment to the Notification Issued in G.O.Ms.No.258, Revenue (CT-II) Dept., Dt.29.06.2017 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 398 Dated: 13-09-2019

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms. 258, Revenue (CT-II) Dept., Dt.29.06.2017.
3. G.O.Ms. 21, Revenue (CT-II) Dept., Dt.18.01.2019
4. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated:22-08-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16-09-2019. .

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments in the notification issued in the G.O.Ms. 258, Revenue (CT-II) Dept., Dt.29.06.2017, as subsequently amended from time to time.

AMENDMENT

In the said notification, -

a. in Schedule I - 2.5%, in the table, in column number (1) (2) and (3)

i. after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger or charging station for Electrically operated vehicles";

ii. after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely,-

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. *Explanation* .- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.";

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b. in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

c. in Schedule III - 9%, against serial number 375, in the entry in column (3), after the word "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall be deemed to have come into force with effect on and from the 1st August, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER